EXHIBIT L

From: Dorris, Daniel V. <ddorris@kellogghansen.com>

Sent: Wednesday, March 18, 2020 10:15 AM

To: Leo Caseria; Ho, Derek T.
Cc: SERVICE-EXTERNAL-DMS-MDL

Subject: RE: In re DMS: MVSC

Leo,

Reynolds has sought discovery of MVSC's settlement agreement with CDK, "as well as any attendant documents," for purposes of setoff. There is no basis for that request because, among other reasons, fact discovery has closed and Reynolds not pled a setoff defense. Reynolds's proposed amendment appears to be an attempt to cure that defect and would prejudice MVSC. Accordingly, MVSC would agree to the proposed amendment only if Reynolds agrees not to seek any discovery related to its newly proposed setoff defense.

Best, Dan

From: Leo Caseria [mailto:LCaseria@sheppardmullin.com]

Sent: Friday, March 13, 2020 5:45 PM

To: Ho, Derek T. <dho@kellogghansen.com>

Cc: SERVICE-EXTERNAL-DMS-MDL <SERVICE-EXTERNAL-DMS-MDL@lists.kellogghansen.com>

Subject: [EXTERNAL] In re DMS: MVSC

Hi Derek,

Reynolds intends to seek leave from the court on Tuesday to amend its answer to assert an affirmative defense of setoff. Our proposed amended answer is attached as a redline against the original answer. Could you let us know before Tuesday if MVSC intends to oppose? The highlighted sections are materials that were filed under seal when we filed the original answer.

Thanks, have a nice weekend.

Leo

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